

Senate Bill 557

By: Senators Fort of the 39th, Hooks of the 14th, Thompson of the 33rd and Tate of the 38th

A BILL TO BE ENTITLED

AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and  
2 taxation, so as to provide for an exemption with respect to state sales and use taxes applicable  
3 to charges for natural gas billed for residential use other than for the natural gas commodity;  
4 to provide for procedures, conditions, and limitations; to provide for powers, duties, and  
5 authority of the administrator of Part 2 of Article 15 of Chapter 10 of Title 10 of the Official  
6 Code of Georgia Annotated, the "Fair Business Practices Act," as amended; to provide for  
7 powers, duties, and authority of the state revenue commissioner with respect to the foregoing;  
8 to provide an effective date; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
12 amended by adding a new Code section immediately following Code Section 48-8-15, to be  
13 designated Code Section 48-8-15.1, to read as follows:

14 "48-8-15.1.

15 (a) State sales and use taxation pursuant to Code Section 48-8-30 as that tax applies to  
16 charges for natural gas billed for residential use other than for the natural gas commodity  
17 shall be governed by the provisions of this Code section notwithstanding any provisions  
18 of Code Section 48-8-30, or any other law, to the contrary.

19 (b) Sales or uses described in subsection (a) of this Code section shall be exempt from the  
20 4 percent state sales and use tax imposed under this chapter. The sales and use tax  
21 exemption provided for in this subsection shall not apply to local sales and use taxes levied  
22 and imposed in an area consisting of less than the entire state, however authorized,  
23 including, but not limited to, such taxes authorized by or pursuant to constitutional  
24 amendment; by or pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965,  
25 p. 2243), as amended, known as the 'Metropolitan Atlanta Rapid Transit Authority Act of

1 1965'; or by or pursuant to Article 2, 2A, 3, or 4 of Chapter 8 of this title. Such local taxes  
2 shall remain applicable to sales of such fuels.

3 (c) The tax relief required under this Code section with respect to charges for natural gas  
4 billed for residential use other than for the natural gas commodity shall be credited or  
5 otherwise reflected on a consumer's natural gas bill as soon as practicable.

6 (d) The failure of the dealer to pass through to the purchaser of any of the fuel described  
7 in subsection (a) of this Code section the amount of the tax exemptions, decreases, or  
8 reduction under this Code section shall constitute an unfair or deceptive act or practice  
9 under Part 2 of Article 15 of Chapter 10 of Title 10, the 'Fair Business Practices Act,' as  
10 amended, and shall be subject to enforcement by the administrator of said Part 2 in the  
11 same manner as any other act or practice constituting a violation of said Part 2 and subject  
12 to the same remedies and penalties as any other act or practice constituting a violation of  
13 said Part 2.

14 (e) The commissioner is authorized to prescribe forms and promulgate rules and  
15 regulations deemed necessary in order to administer and effectuate this Code section."

## 16 **SECTION 2.**

17 This Act shall become effective upon its approval by the Governor or upon its becoming law  
18 without such approval.

## 19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.